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MAUI LOAN FUND COMMISSION

Sealed Tenders will be received at the office of the Maui Loan Fund Commission, at Wailuku, Maui, T. H., until Saturday, September 14, at 10 o'clock a. m., for constructing, and furnishing all labor, tools, equipment and material, except all pipe and fittings, necessary to construct, in accordance with the plans and specifications, a reservoir at Keokea, Kula, Island of Maul, T. H., of a capacity of approximately 500,000 gallons.

Plans and specifications and other information may be had upon application to the Maui Loan Fund Commission, or at the office of the Superintendent of Public Works, at Honolulu,

The right is reserved to reject any and all bids.

Tenders must be made on forms furnished by the Maui Loan Fund Commission, and must be accompanied by a certified check amounting to not less than 5% of the amount of the ten-

W. F. POGUE. Vice Chairman, Maui Loan Fund Com-5312-4w

MAUI LOAN FUND COMMISSION.

Sealed Tenders will be received at the office of the Maul Loan Fund Commission, Wailuku, Maui, T. H., until 10 o'clock a. m., Saturday, September Street, Ottumwa, Iowa. 14, for constructing a One-Story Frame Building to be used as a schoolhouse at Hana, Maui, T. H., to be built for the Territory of Hawaii, according to plans and specifications, and under the supervision of the Maui Loan Fund

Plans, specifications and other information may be had upon application to the Maui Loan Fund Commission or at the office of the Superin- ble tonic and invigorator of the fe- day-we are after more light on the tendent of Public Works, at Honolulu,

The Maul Loan Fund Commission reserves the right to reject any and

5% of the tender.

W. F. POGUE, Vice Chairman, Maui Loan Fund Com

MAUI LOAN FUND COMMISSION.

Tenders must be made on forms fur-ished by the Maui Loan Fund Commission, and must be accompanied by a certified check amounting to not less than 5% of the amount of the

W. F. POGUE, Vice Chairman, Maui Loan Fund Com-

BUSINESS NOTICES.

NOTICE.

Jacob Ordenstein will act for me

(Signed) M. E. SILVA. 5315-1m

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trouble in all its dreadful forms: shooting pains all over my body, sick headache, spinal weakness, dizziness. depression, and everything that was parts of the United States, but Lydia E.

table Compound for my health."-Mrs.

Consider Well This Advice. of female troubles should lose hope un- ments of cost, directly lies in the til she has given Lydia E. Pinkham's making up of the cost of doing basi-Vegetable Compound a fair trial.

This famous remedy, the medicinal inmale organism. Women everywhere subject. bear willing testimony to the wonderful virtue of Lydia E. Pinkham's Vegetable Compound.

Tenders must be made on forms furnished by the Maui Loan Fund Commission, and must be accompanied by a certified check in amount equal to

BY AUTHORITY.

REGULATIONS GOVERNING THE

terials will be permitted to be landed. science of costs in this country. In all cases nitrate of soda, sulphur Mr. Wood says:
or other similar materials must be Three things must be obtainable:

container; said containers to be filled

RESOLUTION NO. 708.

in the General Fund of the Treasury of others, which has invariably been probably reach a value of from \$22,- liam H. Cummings by deed of Samuel for an account to be known as Main- the fault of old methods of adminis- 000 to \$25,000 gold. Hongkong's elec- M. Kaaukai and Jane C. Kaaukai dattenance Roads, Honolulu District.

Presented by S. C. DWIGHT, Supervisor.

At a Regular Meeting of the Board f Supervisors of the City and County

Ayes-Amana, Arnold, Dwight, Kruger, McClellan, Murray. Total, 6. Noes-None.

of the said Board:

Absent and not voting-Low. To-E. BUFFANDEAU, Deputy City and County Clerk.

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rains in England are still beyond con- vary, but not the principles." tiol. No trains have been able to ar. The best interests of our readers rive or depart from Norwich for sev- would not be served were I to at-

COST OF PRODUCTION ANALYZED AND EXPLAINED BY EXPERT

Principles of Cost Control Ap- first question. "What information de plied to Business Organization

By H. GOODING FIELD.

The Principles of Organization and

Theory of Costs. This article is written with the that absorbing, though evasive, subject generally spoken of as "Cost of Production.'

Pinkham's Vegetaencourage those accustomed to foilowing the lines of least resistance
all the doctors. I feel it my duty to tell

or plant might have a tendency of the lines of least resistance ity in case of a loss, or to equitably apportion the credit, of a profit, it is apportion the credit, of a profit, it is apportion to observe "that it is probably all essential that the costs of these two lulu, being a portion of Apana 4. you these facts. My heart is full of right in that particular line of busigratitude to Lydia E. Pinkham's Vege- ness, but my business is different." At the very beginning, it is well to HARRIET E. WAMPLER, 524 S. Ransom forget all about the idea that "our business is different." . The elements of time, material and expense are to be found in every business, and the No woman suffering from any form whole necessity of tracing these ele-

Just as soon as we forget that "our gredients of which are derived from | business is different," we begin to native roots and herbs, has for nearly find out just how other people do forty years proved to be a most valua-

I would, therefore, strongly emphasize the fact that the principles un-

Broadly speaking, the main object fect on "Cost of Production." of this science is to locate the line between profit and loss, but before intelfigent constructive effort can be applied to the building up of the plan for accumulating the information sought, a determination of several DISCHARGE OF NITRATE OF cardinal requirements must be first decided upon. These requirements

of soda, sulphur or other similar ma- one of the ablest practitioners in the radius slow-speed two-blade fan with scribed in Award 85 F. L., Royal Pat-

can, nevertheless, be analyzed in the with a solution of water and nitrate with a solution of water and nitrate of soda to be used in the case of fire.

Any person or persons who shall be guilty of a misdemeanor and shall be subject to the penalities as provided by Section 9, Act 163 of the Session Laws of 1911.

Chairman, Board of Harbor Commissioners.

EMIL A. BERNDT,

Secretary, Board of Harbor Commissioners.

Adopted by the Board of Harbor Commissioners on August 28, 1912.

Adopted by the Board of Harbor Commissioners on August 28, 1912.

And the same of the same of the same of adminitive to the solution. And it is right here that they do not propose takes an already extending their use, particularly in the loss of light they enticularly in

BE IT RESOLVED by the Board of der a correct accounting of itself. Supervisors of the City and County "It is by such methods, and by dence of war and revolution. Hong- 12. An undivided one-fifth interest of Honolulu, Territory of Hawaii, that such methods alone, that the manag. kong itself probably will import and in Grant 3693 to Kaluawaa, Manoa, the sum of TWO THOUSAND DOL- erial mind is enabled to grasp and use an additional \$200,000 worth of Honolulu aforesaid. LARS (\$2,000.00) be and the same is interpret the whole body, and not such goods. The present annual im- 13. Land at Kapaakea, Waikiki, hereby appropriated out of all moneys some portions of it to the exclusion port of fans alone into Hongkong will Honolulu aforesaid, conveyed to Wiltration. For, almost without exceptric light and power service calls for ed January 13, 1898, recorded in Liber Repairs, Steam Rollers \$2,000.00 tion, the tendency of every manager fans and similar apparatus suited to a 177, page 98, being a portion of prem in the past has been in either one of single-phase alternating current at ises described in Apana 4, Royal Pattwo directions, sometimes both— 100 volts pressure with a periodicity ent 3829, Royal Patent 6658, Award "along the lines of least resistance." of 72 cycles per second.—From Con-Honolulu, T. H., September 3, 1912. or in such directions as particular sul General Geo. E. Anderson, Hongtastes or past experience would near kong. ly always unconsciously lead him."

attention. Old methods, for instance, or any relative. pay little, if any, attention to the A cloudburst wiped out the town of Award 9001, Royal Patent 4184, dedetails of single operations on a Lebanon, Ohio, sweeping away houses scribed in deed to W. H. Cummings part, or even to the individual part and ruining crops. No lives were lost. dated January 29, 1898, recorded in considered as a whole in the construction of a unit of production; neither did they take cognizance of the progress of work through the shop; but the present day manager considers ever y movement, of material and every operation performed on that material as carefully as a

bank looks after its cash balances. Floods resulting from the recent apply to another; the detail may will be offered for consideration.

empt a specific determination of the

particular business. the indiscriminate use of the term "costs" in commercial affairs. For instance, the term "costs" is often- Ltd., Honolulu, on reference to either cost of manufac-

hope that it will throw some light on times spoken of without any direct turing or selling cost. To illustrate the importance of such a distinction, I am, however, constrained to limit we would state that either the manu- purchaser. my views to a lucid theoretical explanation of the principles involved, as it is my opinion that to confine them to a particular kind of business or plant might have a tendency to encourage those accustomed to foilor. The property to be sold as aforesaid the business may be operated with consists of all the right, title and interest of said minor, being an undivided one-eighth interest in and to all the lands situated in the Territory of the l my views to a lucid, theoretical ex- facturing end, or the selling end, of The property to be sold as aforesaid making of a product, or in the pro- 228. cess of buying or selling goods. The

> equal Prime Cost. Prime Cost plus Direct Factory Ex- ed in Liber 130, page 364. pense equal Factori Cost.

mula may be stated as follows:

equal Cost to Make. equal Cost to Make and Sell.

equal Price. My next article will be entitled 4. Land at Keonepanee, Kalih derlying the science of costs do not "The Elements of Costs," wherein 1 aforesaid, containing an area of 7.69 vary under any circumstance, and are shall endeavor to show the methods acres, being Apanas 1 and 2 of Grant consequently capable of application by which these elements are mar- 2921 to Joseph Silva and conveyed to to undertakings of every character. | shalled and grouped to show their ef- Clarissa E. Cummings by deed of Ade-

L.L.B., F.A.A. (Eng). 493.

CEILING FANS POPULAR

DRINK

| As a manage of the second of the se

until removed.

Masters, owners and consignees of nitrate of soda cargoes, sulphur or other similar materials must keep the wharf at all times swept clean and free of any loose nitrate of soda, sulphur or other similar materials during the entire process of unloading and removing the cargo. No loose nitrate of the ablest practitioners in the look and sulphur or other similar materials must be and significant of the ceiling variety. Current from described in Royal Patent 681, L. C. A. 1204 to Kahola, and being a portion of the land conveyed to W. H. Cummings by William C. Achi by deeds from a work by Mr. Clinton E. Woods of New York City, who is considered for this part of the world is a wide seribed in Award 85 F. L. Royal Patent 681, L. C. A. 1204 to Kahola, and being a portion of the land conveyed to W. H. Cummings by William C. Achi by deeds from a work by Mr. Clinton E. Woods of New York City, who is considered for this part of the world is a wide seribed in Award 85 F. L. Royal Patent 681, L. C. A. 1204 to Kahola, and being a portion of the land conveyed to W. H. Cummings by William C. Achi by deeds from a work by Mr. Clinton E. Woods of New York City, who is considered for use in a leavy humid atmosphere. For the same reason the use of ceiling fans of high speed and narrow radius is not very successful. The best type of fan for this part of the world is a wide seribed in Award 85 F. L. Royal Patent 681, L. C. A. 1204 to Kahola, and being a portion of the ceiling variety. Current from described in Royal Patent 681, L. C. A. 1204 to Kahola, and being a portion of the ceiling variety. Current from the ceilin simple motor, as near foolproof as ent 2076 conveyed to W. H. Cumpossible. Fans are used steadily in mings by deed of Andre Antone De Hongkong and in other ports in a simor other similar materials must be landed from ships in sound containers.

During the process of discharging or removing said cargoes, it shall be obligatory on the part of the ship or agents of said vessel, to provide water containers of not less than fifty (50) gallons each at intervals of not less than fifty (50) feet apart with suitin all matters, with my full power of than fifty (50) feet apart with suit- culiar to itself of course, but which gentle, steady breeze can be mainable buckets placed alongside each can, nevertheless, be analyzed in its tained, there are a number of serious aforesaid, situated on the Ewa side every function. And it is right here disadvantages attending their use, par- of Asylum Road near N. School Street

of Honolulu, held on Tuesday, September 3, 1912, the foregoing Resolution was passed on first reading and oritem escapes its pro rata amount of be taken unaccompanied by his wife

New methods analyze the discontinuing 1.10 acres, being part of a business so closely that not the township, N. J., provides \$200 a year award 1360, Royal Patent 720.

Smallest detail or sub-detail of an for his son for a vacation that must item escapes its pro rata amount of be taken unaccompanied by his wife 3.53 acres at Waiaka, Waikiki, Hono-

CORPORATION NOTICES.

Kohala Sugar Company.

SPECIAL MEETING NOTICE.

Notice is hereby given that a spe- page 167. "It is true, as has often been point cial meeting of the shareholders of 17. Land at Maulukikepa, Kamoilied out, that all factories are not alike the Kohala Sugar Company will be ili, Honolulu aforesaid, described in in detail, but it is also true, as has held at the office of Castle & Cooke, Award 5240, Award 5364, Royal Patent NOT always been pointed out, that Limited, in Honolulu, on Monday, 3579, containing an area of three acres, the principles in the construction of September 9, 1912, at 9 o'clock a. m. conveyed to W. H. Cummings by deed a system of cost control as used by At said meeting proposed amend- of Akiune dated August 6, 1898, reone manufacturing institution should ments to the By-Laws of the company corded in Liber 183, page 300.

T. H. PETRIE,

Secretary, Kohala Sugar Company. 1275, Royal Patent 4634, containing Honolulu, August 24, 1912.

LEGAL NOTICES.

GUARDIAN'S SALE OF REAL ES-

In accordance with a certain order 2 roods, 10 perches, conveyed to Clarnade by the Honorable Wm. L. Whit- issa E. Cummings by deed of T. B. ney, Second Judge of the Circuit Cummings dated July 30, 1891, record Court of the First Circuit, Territory ed in Liber 133, page 155.

the real estate belonging to said in Apana 4, Royal Patent 25, Award minor, and more particularly herein-Great confusion has resulted from after described, will be sold at public auction to the highest bidder at the auction rooms of Jas .F. Morgan Co., SATURDAY, OCTOBER 5, 1912,

at 12 o'clock noon of said day. Terms: Cash in United States gold coin; deeds at the expense of the

horrid, I tried many planation of the principles involved, the business may be operated with consists of all the right, title and inthem to a particular kind of business whole, might result in a loss; in or vided one-eighth interest in and to all

departments be kept quite distinct.

Cost finding is simply a systematized process of tracing every item
of material time and expense in the of material, time and expense in the 30, 1891, recorded in Liber 84, page

2. Land at said Mokauea contain underlying principles of a cost for ing an area of 6290 square feet, b Cost of Material plus Direct Labor conveyed to W. H. Cummings by deed of Kapuls dated May 23, 1891, record-

3. Land at Kaluaauau, Kalihi afore Factory Cost plus General Expense said, containing an area of 4.2 acres, qual Cost to Make.

Cost to Make plus Selling Expense to Richardson, conveyed to Clarissa

Cost to Make and Sell.

E. Cummings by deed of James I. Cost to Make and Sell plus Profit Dowsett dated August 1, 1893, record ed in Liber 141, page, 352.

lia C. Widdifield dated March 16, H. GOODING FIELD, 1895, and recorded in Liber 153, page

EILING FANS, POPULAR
IN THE ORIENT.

The use of the ume-honored "punThe use of the ume-honored "p

fies it into members and organs, and Its general drift appears from the fact of 7.44 acres, being the land described applies a system that forces each that the value of imports of electrical in Royal Patent 4972, Award 1748 to and every one of these members and fittings and materials into all China Ono, conveyed to W. H. Cummings by organs to function properly and ren. increased from \$915,596 in 1910 to \$1,- deed of D. Puhi dated October 19. 1094,403 in 1911, in spite of the inci- 1899, recorded in Liber 200, page 150.

14. Land at Kiki, Kamoiliili, Honolulu aforesaid, conveyed to W. H. Cummings by deed dated April 27, 1898, recorded in Liber 177, page 436, "New methods analyze the anatomy The will of E. S. Wilson of Hanover containing 1.10 acres, being part of

lulu aforesaid, being a portion of Liber 176, page 268.

16. Land at Piliamoo, Waikiki, Honolulu aforesaid, containing an area of 3.38 acres, being a portion of land described in Award 1274, Royal Patent 4932, and the same land conveyed to W. H. Cummings by deed dated October 9, 1897, recorded in Liber 173,

18. Land at Kamoiliili, Honolulu

aforesaid, described in Apana 1, Award

five lots, being a portion of land con-veyed to W. H. Cummings by deed o

March 30, 1899, recorded in Liber 191

page 213. 19. Land at Pelekunu, Island of Molokai, County of Mani, described in Royal Patent 5549, Award 6556 to Pehi, containing an area of 5 acres,

first question, "What information do I want?" in a particular business. I will assume that the executive has already decided this question, and has adopted a definite policy wherewith to apply such information to his own

21. Land at Lahaina aforesaid, described in Award 6408, Royal Patent 1723, conveyed to Clarissa E. Cummings by deed of H. N. Isenberg dated December 6, 1894, recorded in Liber 152, page 259.

22. Land at Puako, Lahaina afore said, described in Apana 4, Award 5483, Royal Patent 6777, containing mings by deed dated October 27, 1891, recorded in Liber 133, page 367.

Guardian of Ernest Cum

Minor. For further particulars apply to Nos. W. Aluli, attorney for J. Alfred Magoon, guardian, Magoon Bu er of Alakea and Merchant

> NOTICE TO CREDITORS. Estate Hannah K. Smith.

The undersigned, having been duly ppointed administrator of the Estate of Hannah K. Smith, late of Walal City and County of Honolulu, gives notice to all persons havin laims against said estate, to pr the same to Henry Smith, at the clerk's office of the Circuit Court, of Y. M. C. A. building, in Honoluly page within six months from date or the will be forever barred. All person indebted to said estate are hereby no tified to make immediate settlement of the same with the understaned.

5323-Aug 24, 31; Sept 7, 14, 21

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